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Date: March 28, 2006

/Allison Cowan/  
Allison Cowan

**DOCKET NUMBER**  
60303.35

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s): Yuji KANEKO et al.	Art Unit: 1742
Serial No.: 10/644,782	
Filing or 371(c) Date: August 21, 2003	Examiner: J. Sheehan
Title: RARE-EARTH MAGNET AND METHOD FOR PRODUCING THE MAGNET	

**DECLARATION UNDER 37 C.F.R. § 1.130**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

I hereby declare that that the subject matter of U.S. Patent No. 6,491,765 and the present claimed invention were, at the time the invention was made, owned by the same company or subject to an obligation of assignment to the same company.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Respectfully submitted,

Dated: March 28, 2006

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